

Case:17-03283-ITS Doc#:21480-1 Filed:07/12/22 Entered:07/12/22 11:22:30 Desc: Exhibit 2 DEBTS REPORT COSEY-DEPR Page 1 of 4

**DEBTS REPORT: CORPORACION DE SERVICIOS EDUCATIVOS YABUCOA (COSEY) AND DEPARTMENT OF EDUCATION  
EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS) | SPECIAL EDUCATION | VOUCHER | SCHOOL FOOD AUTHORITY  
CHARTER SCHOOL DIVISION | PROFESSIONAL DEVELOPMENT  
UPDATED: JUNE 6, 2022**

EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS TITLE-I) 2016-2017								
SERVICE PERIOD 2016-2017	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
APRIL 2017	EP-06-G-16-17		HUM-22-00941-110	\$ 600,563.31			\$ 600,563.31	2017-AFO140
JUNE 2017	EP-08-I-16-17-B		HUM-22-00943-110	\$ 54,040.65			\$ 54,040.65	
PENDING BALANCE				\$ 654,603.96	\$ -		\$ 654,603.96	

EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS TITLE-I) 2020-2021								
SERVICE PERIOD 2020-2021	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
MAY 2021	EP-07-I-20-21-A	1039203	HUM-22-00945-110	\$ 33,431.99	\$ 32,993.66	ABR.18/2022	\$ 438.33	2021-AF0040
	EP-07-I-20-21-B	10390206	HUM-22-00946-110	\$ 35,537.84	\$ 35,072.96	ABR.18/2022	\$ 464.88	
	EP-07-G-20-21	1039223	HUM-22-00947-110	\$ 351,278.42	\$ 350,729.60	ABR.18/2022	\$ 548.82	
PENDING BALANCE				\$ 1,533,665.47	\$ 1,513,978.47		\$ 1,452.03	

EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS TITLE-I) 2021-2022								
SERVICE PERIOD 2021-2022	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
OCTOBER 2021	EP-01-G-21-22	1061461		\$ 29,557.15	\$ 29,417.45	FEB.7/2022	\$ 139.70	2022-AF0122
	EP-01-I-21-22-A	1061475		\$ 7,409.98	\$ 7,400.50	MAR.4/2022	\$ 9.48	
	EP-01-I-21-22-B	1061476		\$ 2,995.72	\$ 2,941.75	MAR.4/2022	\$ 53.97	
NOVEMBER 2021	EP-02-G-21-22	1065484	HUM-22-00948-110	\$ 150,730.23	\$ 148,372.81	ABR.18/2022	\$ 2,357.42	
	EP-02-I-21-22-A	1065516	HUM-22-00949-110	\$ 20,101.50	\$ 18,254.72	MAY.4/2022	\$ 1,846.78	
	EP-02-I-21-22-B	1065527	HUM-22-00950-110	\$ 15,128.77	\$ 14,837.28	ABR.28/2022	\$ 291.49	
DECEMBER 2021	EP-03-I-21-22-A	1069293	HUM-22-00951-110	\$ 32,325.13	\$ 26,120.90	MAY.12/2022	\$ 6,204.23	
	EP-03-I-21-22-B	1069276	HUM-22-00952-110	\$ 21,621.37	\$ 18,535.92	MAY.19/2022	\$ 3,085.45	
	EP-03-G-21-22	1069265	HUM-22-00953-110	\$ 216,213.65			\$ 216,213.65	
JANUARY 2022	EP-03-M-21-22	1076457	HUM-22-00954-110	\$ 600.00	\$ 600.00	MAY.4/2022	\$ -	
	EP-04-I-21-22-A	1076495	HUM-22-00956-110	\$ 21,755.40	\$ 20,255.34	MAY.19/2022	\$ 1,500.06	
	EP-04-I-21-22-B	1076499	HUM-22-00958-110	\$ 30,075.95	\$ 28,410.52	MAY.4/2022	\$ 1,665.43	
	EP-04-G-21-22	176448	HUM-22-00959-110	\$ 300,759.50	\$ 284,105.16	MAY.19/2022	\$ 16,654.34	
FEBRUARY 2022	EP-05-G-21-22	1079406		\$ 242,050.62			\$ 242,050.62	
	EP-05-I-21-22-A	1079384		\$ 50,821.22			\$ 50,821.22	
	EP-05-I-21-22-B	1079388		\$ 24,205.06			\$ 24,205.06	
	EP-04-M-21-22	1079393		\$ 200.00	\$ 200.00	MAY.4/2022	\$ -	
MARCH 2022	EP-06-G-21-22	1085679		\$ 310,632.55			\$ 310,632.55	
	EP-06-I-21-22-A	1085674		\$ 35,230.73			\$ 35,230.73	
	EP-06-I-21-22-B	1085675		\$ 31,063.26			\$ 31,063.26	
	EP-05-M-21-22	1086169		\$ 2,050.00			\$ 2,050.00	
PENDING BALANCE				\$ 1,545,527.79	\$ 599,452.35		\$ 946,075.44	
TOTAL PENDING BALANCE EQUITABLE SERVICES DIVISION							\$1,602,131.43	

SPECIAL EDUCATION (PEACE) 2018-2019								
SERVICE PERIOD 2018-2019	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
AGO-2018-HU-018	THERAPY		HUM-22-00995-110	\$ 4,500.00			\$ 4,500.00	2018-EE0025
SEP-2018-HU-021	THERAPY		HUM-22-00994-110	\$ 5,520.00			\$ 5,520.00	
OCT-2018-HU-021	THERAPY		HUM-22-00993-110	\$ 12,285.00			\$ 12,285.00	
NOV-2018-HU-022	THERAPY		HUM-22-00992-110	\$ 8,865.00			\$ 8,865.00	
DIC-2018-HU-021	THERAPY		HUM-22-00991-110	\$ 7,470.00			\$ 7,470.00	

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**DEBTS REPORT: CORPORACION DE SERVICIOS EDUCATIVOS YABUCOA (COSEY) AND DEPARTMENT OF EDUCATION**  
**EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS) | SPECIAL EDUCATION | VOUCHER | SCHOOL FOOD AUTHORITY**

ENE-2019-HU-023	THERAPY		HUM-22-00990-110	\$	10,540.00		\$	10,540.00	2017-EE0023
FEB-2019-HU-022	THERAPY		HUM-22-00989-110	\$	12,195.00		\$	12,195.00	
MAR-2019-HU-022	THERAPY		HUM-22-00988-110	\$	12,015.00		\$	12,015.00	
ABR-2019-HU-021	THERAPY		HUM-22-00987-110	\$	10,395.00		\$	10,395.00	
MAY-2019-HU-018	THERAPY		HUM-22-00986-110	\$	9,765.00		\$	9,765.00	
<b>PENDING BALANCE</b>				<b>\$</b>	<b>93,550.00</b>	<b>\$</b>	<b>-</b>	<b>\$ 93,550.00</b>	

SPECIAL EDUCATION (PEACE) 2019-2020								
SERVICE PERIOD 2019-2020	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
AGO-2019-HU-020	THERAPY		HUM-22-00985-110	\$ 8,685.00			\$ 8,685.00	2020-EE0069
SEP-2019-HU-021	THERAPY		HUM-22-00984-110	\$ 10,260.00			\$ 10,260.00	
OCT-2019-HU-020	THERAPY		HUM-22-00983-110	\$ 16,380.00			\$ 16,380.00	
NOV-2019-HU-020	THERAPY		HUM-22-00982-110	\$ 9,765.00			\$ 9,765.00	
DIC-2019-HU-019	THERAPY		HUM-22-00981-110	\$ 9,225.00			\$ 9,225.00	
ENE-2020-HU-020	THERAPY		HUM-22-00980-110	\$ 5,400.00			\$ 5,400.00	
FEB-2020-HU-014	THERAPY		HUM-22-00979-110	\$ 11,925.00			\$ 11,925.00	
MAR-2020-HU-021	THERAPY		HUM-22-00978-110	\$ 7,065.00			\$ 7,065.00	
ABR-2020-HU-016	THERAPY		HUM-22-00977-110	\$ 1,800.00			\$ 1,800.00	
MAY-2020-HU-015	THERAPY		HUM-22-00974-110	\$ 5,400.00			\$ 5,400.00	
PENDING BALANCE				\$ 85,905.00	\$ -		\$ 85,905.00	

SPECIAL EDUCATION (PEACE) 2021-2022								
SERVICE PERIOD 2020-2021	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
PEACEAGOSTO2021	EDUCATIONAL	1060657		\$ 37,150.00	\$ 37,150.00	DIC.24/202	\$ -	2022-EE0071
AGO-2021-HU-023	THERAPY	N/A		\$ 4,680.00	\$ 4,680.00	DIC.2/202	\$ -	
PEACE-SEPTIEMBRE2021	EDUCATIONAL	1060569		\$ 24,200.00	\$ 24,200.00	DIC.24/202	\$ -	
SEP-2021-HU-021	THERAPY	1069450		\$ 12,690.00	\$ 12,690.00	FEB.10/2022	\$ -	
PEACE-OCTUBRE2021	EDUCATIONAL	1070862		\$ 24,200.00	\$ 24,200.00	ABR.21/2022	\$ -	
OCT-2021-HU-017	THERAPY	1039503		\$ 8,190.00	\$ 8,190.00	FEB.10/2022	\$ -	
PEACE-NOVIEMBRE 2021	EDUCATIONAL	1070879	HUM-22-00971-110	\$ 24,200.00	\$ 24,200.00	MAY.16/2022	\$ -	
NOV-2021-HU-018	THERAPY	1069505		\$ 10,305.00	\$ 10,305.00	FEB.10/2022	\$ -	
PEACE-DICIEMBRE 2021	EDUCATIONAL	1070893	HUM-22-00965-110	\$ 24,200.00	\$ 24,200.00	JUN.2/2022	\$ -	
DIC-2021-HU-024	THERAPY	1088706	HUM-22-00963-110	\$ 8,685.00	\$ 8,640.00	MAY.19/2022	\$ 45.00	
PEACE-ENERO-2022	EDUCATIONAL	1075735		\$ 24,200.00	\$ 24,200.00	MAR./17/2022	\$ -	
ENE-2022-HU-024	THERAPY	N/A		\$ 4,725.00	\$ 4,725.00	MAR./17/2022		
PEACE-FEBRERO-2022	EDUCATIONAL	1084140		\$ 28,325.00	\$ 28,325.00	ABR.28/2022	\$ -	
FEB-2022-HU-021	THERAPY	N/A		\$ 11,115.00			\$ 11,115.00	
PEACE-MARZO-2022	EDUCATIONAL	1092038		\$ 30,475.00			\$ 30,475.00	
MAR-2022-HU-022	THERAPY	N/A		\$ 12,105.00			\$ 12,105.00	
PENDING BALANCE				\$ 289,445.00	\$ 235,705.00		\$ 53,740.00	
TOTAL PENDING BALANCE SPECIAL EDUCATION							\$233,195.00	

VOUCHERS - "LIBRE SELECCIÓN" 2021-2022								
SERVICE PERIOD 2021-2022	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
AUGUST-DECEMBER 2021	OLSE-2021-04-CDRDT-A	1075791		\$ 14,792.18	\$ 14,792.18	MAR./17/2022	\$ -	2022-000113
JANUARY-JUNE 2022	TBD							
PENDING BALANCE				\$ 14,792.18	\$ 14,792.18		\$ -	
TOTAL PENDING BALANCE VOUCHERS							\$0.00	

SCHOOL FOOD AUTHORITY (AESAN) 2021-2022								
SERVICE PERIOD 2021-2022	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
AUGUST 2021	AESAN-28-8-2021	1057742		\$ 28,037.71	\$ 28,037.71	NOV.4/2021	\$ -	AESAN 028
SEPTEMBER 2021	AESAN-28-9-2021	1057980		\$ 58,278.40	\$ 58,278.40	NOV.4/2021	\$ -	
OCTOBER 2021	AESAN-28-10-2021	1061552		\$ 60,563.68	\$ 60,563.68	DIC.9/2021	\$ -	
NOVEMBER 2021	AESAN-28-11-2021	1063560		\$ 52,741.67	\$ 52,741.67	DIC.27/2021	\$ -	
DECEMBER 2021	AESAN-28-12-2021	1066201		\$ 44,006.08	\$ 44,006.08	ENE.14/2022	\$ -	
JANUARY 2022	AESAN-0045AE-01-22	1066307		\$ 9,016.89	\$ 9,016.89	ENE.31/2022	\$ -	
JANUARY 2022	AESAN-28-1-2022	1071476		\$ 27,822.00	\$ 27,822.00	FEB.24/2022	\$ -	
FEBRUARY 2022	AESAN-0107A-02-22	1073496		\$ 30,620.98	\$ 30,620.98	FEB.17/2022	\$ -	
FEBRUARY 2022	AESAN-28-2-2022	1075983		\$ 64,237.05	\$ 64,237.05	MAR.28/2022	\$ -	
MARCH 2022	AESAN-28-3-2022	1082071		\$ 71,934.96	\$ 71,934.96	ABR.25/2022	\$ -	
PENDING BALANCE				\$ 447,259.42	\$ 447,259.42	\$	-	
TOTAL PENDING BALANCE SCHOOL FOOD AUTHORITY							\$0.00	

CHARTER SCHOOL YABUCOA (CAE) 2021-2022								
SERVICE PERIOD 2021-2022	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
JULY-DECEMBER 2021	EPACAE-01-21-2022	1076354		\$ 244,237.14	\$ 244,237.14	MAR./28/2022	\$ -	2022-000029
JANUARY-JUNE 2022	TBD							
PENDING BALANCE				\$ 244,237.14	\$ 244,237.14	\$ -		
TOTAL PENDING BALANCE CHARTER SCHOOL YABUCOA							\$0.00	
CHARTER SCHOOL LOIZA (CAY) 2021-2022								
SERVICE PERIOD 2021-2022	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
JULY-DECEMBER 2021	EPACAY-01-21-2022	1082782		\$ 55,803.06	\$ 55,803.06	MAYO 23/2022	\$ -	2022-000036
JANUARY-JUNE 2022	TBD							
PENDING BALANCE				\$ 55,803.06	\$ 55,803.06	\$ -		
TOTAL PENDING BALANCE CHARTER SCHOOL LOIZA							\$0.00	

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EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS) | SPECIAL EDUCATION | VOUCHER | SCHOOL FOOD AUTHORITY**

PROFESSIONAL DEVELOPMENT TITLE II (TEDEP) 2021-2022								
SERVICE PERIOD 2021-2022	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
FEBRUARY 25 2022 PO#0000774847	TEDEP-01-2021-22	1078669		\$ 3,400.00	\$ 3,400.00	MAY. 4/2022	\$ -	2022-AF0168
MARCH 11 2022 PO#0000774847	TEDEP-02-2021-22	1078672		\$ 3,570.00	\$ 3,230.00	MAY. 4/2022	\$ 340.00	
PENDING BALANCE				\$ 6,970.00	\$ 6,630.00		\$ 340.00	
TOTAL PENDING BALANCE PROFESSIONAL DEVELOPMENT TEDEP							\$340.00	
PROFESSIONAL DEVELOPMENT TITLE II (FAAPE) 2021-2022								
SERVICE PERIOD 2021-2022	INVOICE #	SIFDE #	OMBUDSMAN CLAIM #	INVOICE	DEPARTMENT OF EDUCATION PAYMENT	DATE OF PAYMENT	BALANCE	DEPARTMENT OF EDUCATION CONTRACT #
FEBRUARY 11 2022- PO#0000774993	FAAPE-01-2021-22	1078675		\$ 600.00	\$ 600.00	ABR.18/2022	\$ -	2022-AF00234
MARCH 14 2022- PO#0000779268	FAAPE-02-2021-22	1078678		\$ 600.00	\$ 600.00	ABR.18/2022	\$ -	
PENDING BALANCE				\$ 1,200.00	\$ 1,200.00		\$ -	
TOTAL PENDING BALANCE PROFESSIONAL DEVELOPMENT FAAPE							\$0.00	

SUMMARY - PENDING BALANCE PER PROGRAM	
EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS TITLE-I) 2016-2017	\$ 654,603.96
EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS TITLE-I) 2020-2021	\$ 1,452.03
EQUITABLE SERVICES DIVISION (PRIVATE SCHOOLS TITLE-I) 2021-2022	\$ 946,075.44
SPECIAL EDUCATION (PEACE) 2018-2019	\$ 93,550.00
SPECIAL EDUCATION (PEACE) 2019-2020	\$ 85,905.00
SPECIAL EDUCATION (PEACE) 2021-2022	\$ 53,740.00
VOUCHERS - "LIBRE SELECCIÓN" 2021-2022	\$ -
SCHOOL FOOD AUTHORITY (AESAN) 2021-2022	\$ -
CHARTER SCHOOL YABUCOA (CAE) 2021-2022	\$ -
CHARTER SCHOOL LOIZA (CAY) 2021-2022	\$ -
PROFESSIONAL DEVELOPMENT TITLE II (TEDEP) 2021-2022	\$ 340.00
PROFESSIONAL DEVELOPMENT TITLE II (FAAPE) 2021-2022	\$ -
<b>GRAND TOTAL PENDING BALANCE</b>	<b>\$ 1,835,666.43</b>